IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE ELEVENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 6582 of 2004

Between:

M/s.Sri Venkata Lakshmi Chennakesava Rice Mill, rep.by its prop.K.Hanumaiah S/o.Seshaiah,R/o.13 th Ward, Macherla, Guntur District.

..... PETITIONER

AND

1 The Govt.of A.P.rep.by its Principal Secretary, Revenue (CT.II) Department, Secretariat, Hyderabad.
2 The Commercial Tax officer, Macherla, Guntur District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly in the nature of Certiorari, call for records relating to the impugned proceedings vide G.I.No.14432/03-04 dated 27-02-2004 as well as the consequential notice dated 27-02-04 issued by the 2nd respondent relating to the assessment No.14432/2003-04 of the petitioner and declare the same as void, illegal and arbitrary and contrary to A.P.G.S.T. Rules issued under G.O.Ms.No.782, Revenue (CT.II) Department, dated 08-07-2003 by the 1st Respondent as void illegal, arbitrary and contrary to the A.P.G.S.T.Rules.

Counsel for the Petitioner:MR.S.JAGADISH, Advocate.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J).

The petitioner has challenged a provisional assessment order, which is appealable. We do not consider this case to be a fit case where this Court should intervene when an effective alternate remedy is available. For this reason, we dismiss the Writ Petition. Petitioner is at liberty to seek redressal of his grievance by filing an appeal within a period of four weeks from today. No costs.

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(BILAL NAZKI, J)

11th August, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Principal Secretary, Govt.of A.P., Revenue (CT.II) Department, Secretariat, Hyderabad.
2 The Commercial Tax officer, Macherla, Guntur District.

3 Two C.Cs. to the G.P. for Commercial Taxes, High Court buildings, Hyderabad (O.U.T.)

4 Two C.D. copies.